



Attorney General  
STATE CAPITOL  
Phoenix, Arizona 85007

Robert R. Corbin

June 6, 1979

Mr. John R. Neubauer  
Deputy County Attorney  
Pima County Attorney's Office  
900 Pima County Courts Building  
111 West Congress Street  
Tucson, Arizona 85701

**LAW LIBRARY**  
**ARIZONA ATTORNEY GENERAL**

RE: I79-151 (R79-151)

Dear Mr. Neubauer:

We cannot comply with your May 9, 1979 request to provide a legal opinion on the subject of tax exemption status of land belonging to churches.

Arizona Revised Statutes § 41-193.A(7) authorizes us to answer opinion requests submitted by county attorneys only when such requests relate to the office of county attorney. Even a broad construction of that language fails to encompass the gravamen of your request.

Further A.R.S. § 15-122 has no applicability here because the request did not emanate from an elementary or high school district.

We are confident your office can well attend to the questions posed by the Pima County Board of Supervisors.

Very truly yours,

BOB CORBIN  
Attorney General

BC/amr